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Date: October 14, 2011

To: Bureau of Ocean Energy Management, Regulation & Enforcement

This correspondence certifies the well drilling design and procedure to construct the subject well includes two barriers in the annulus (primary cement job and annular pack-off) and upon running the cementing program of the final production casing, there will be two barriers (float collar and float shoe) in the center of the wellbore. Procedure includes test of 7 5/8" liner top. All barriers will be pressure tested in accordance with 30CFR 250.420(a)(6) & 250.423 (c)(d). I also certify, to meet the 250.418(h) request, the casing design and cement volumes meet or exceed the requirements of 420(a)(6) & 420(b)(3).

RE: Walter Oil & Gas Corporation
OCS-G 31376, Well No. 001ST00BP00
Eugene Island Area Block 290
(Procedure Dated: Oct. 12, 2011)
Procedure Type: DR

Dear Sir:

The proposed procedures are in accordance with the applicable regulations and those industry standards incorporated into the regulations.

CERTIFICATION

I hereby certify that I have examined the procedure and being familiar with the provisions of 30 CFR 250, attest that this procedure has been reviewed and meets minimum standards in accordance with good engineering practices.



By: Clarence J. Duhon
Clarence J. Duhon, P.E.
Registration No. 17720
State of Louisiana
Petroleum Engineers, Inc.

(seal)

DATE: 10-14-11